SUBJECT—Instructions in the matter of drawing and accounting of funds required by the Revenue Department in connection with the execution of Tank Maintenance Works.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 141, *dated* 15*th November* 1928.

To

All Revenue and Treasury Officers.

Adverting to G. O. No. R. 2315-25—L. R. 312-26-5, dated 30th September 1927, authorising the Revenue Department to execute Tank Maintenance Works, and with reference to Government Order No. R. 1823-33—L. R. 373-27-2, dated 27th August 1928, directing that the entire expenditure incurred by the Amildars in connection with the maintenance of tanks should be met by drawings from the treasury and that the collections without any reservation should be paid into the Treasury, the following instructions are issued, with the approval of Government (Financial Secretary's letter No. Fl. 2781, dated 3rd October 1928) in connection with the drawing and accounting of funds required by the Revenue Department, for the purpose :—

(1) No work should be commenced until an estimate has been duly sanctioned and funds allotted therefor.

(2) The Amildar will send to the Deputy Commissioner, before the 5th of each month, a list of estimates sanctioned by him during the previous month in Form (A) enclosed. The Deputy Commissioner will forward to this office, before the 10th of each month, a consolidated list for the whole district in the same form, including therein estimates sanctioned by him and by Government.

(3) The works will be carried out either departmentally or through contractors. The details of work done against each estimate should be recorded in a Measurement Book (P. W. D. Form 11) and expenditure incurred should be recorded in a Register of Works (P. W. D. Forms 46 and 47).

(4) In the case of works carried out departmentally, the expenditure incurred from permanent advance will be recouped when necessary, and at least at the end of each month, by presenting a work bill (separately for each work) in the enclosed Form B at the Treasury after obtaining the countersignature of the Deputy Commissioner. In the case of works done by contract, funds will be drawn from treasuries on contract certificates (P. W. D. Form 24) passed by the Amildar and countersigned by the Deputy Commissioner.

(5) The following new heads will be opened in the Treasury Accounts on the disbursement side :—

"V. Local and other Funds—9 Irrigation Cess Fund.....District and
W (A) Advances—22 Departmental Advances.
(e) Charges for works recoverable from raiyats under Tank Maintenance Rules since July 1918."

The Bills drawn from Treasuries, which will be serially numbered (separately for each work), should indicate the detailed head or heads of Account to which they should be charged in the Treasury Accounts (whether to "Irrigation Cess Fund" or to "the Advance head" or partly to both). The payments made at Treasuries will be recorded in a subsidiary register in Form C (enclosed). The recoveries from raiyats, in respect of works executed by both the Revenue and Public Works Departments, will be credited under "W. A. Advances 22 (e) Charges for works recoverable from raiyats under Tank Maintenance Rules since July 1918" in the Treasury Accounts and will be recorded in a Subsidiary Register in Form 119, Mysore Civil Account Code, Vol. II. The challans should contain reference to the sanctioned estimate and date of completion of work. Copies of the subsidiary registers, with the connected vouchers and challans, will be sent to the Account Office with the monthly accounts.

(6) In the case of estimates sanctioned by the Deputy Commissioner and Government, a completion report (P. W. D. Form 95) for each work will be prepared and sent to the Deputy Commissioner for scrutiny and transmission to this office. With regard to other works, a monthly list of works completed (P. W. D. Form 97) will be sent to this office through the Deputy Commissioner, before the 10th of the succeeding month. The report and the list should contain a certificate that the outlay incurred has been taken to the D. C. B. Registers of the Taluk and District Offices and action has been taken for its recovery from the raiyats.

(7) As, under the revised procedure, outlay will be incurred by both the Revenue and Public Works Departments, it is necessary that in the D. C. B. Register (*vide* page 141, District Office Manual, Part II and Appendix I, Mysore Taluk Manual, Part II), the transactions pertaining to works executed by the Revenue Department and those relating to works carried out by the Public Works Department, should be recorded on separate pages. To enable the District Office to post the D. C. B. Register, the Treasury will send to the Deputy Commissioner one copy of the subsidiary registers of receipts and payments. A monthly plus and minus memo (by taluks), in Form D (enclosed), duly verified with the Treasury Accounts, will be sent by the Amildar to the Deputy Commissioner before the 5th of the following month, for scrutiny with the entries of the subsidiary registers received direct from the Treasuries and with the postings in the D. C. B. Registers maintained in the District Office. The Deputy Commissioner will prepare a consolidated plus and minus memo (by taluks) in the same form and transmit the same to this office before the 10th of the following month, after verification with the District Treasury Accounts.

2. The required P. W. D. Forms may be obtained from the Government Press on indents.

S. SHAMANNA,
Comptroller.

FORM A.

List of estimates sanctioned during the month of.....192 .

Sl. No.	Sanction No, Date	By whom sanctioned	Particulars of work			
			Taluk	Village	Tank	Regd. No.
1	2	3	4	5	6	7

Nature of work	Name of contractor if not done departmentally	Amount of estimate	Head of debit	Period of currency	Remarks
8	9	10	11	12	13
		Rs.			

FORM B.

Bill for "Works" Expenditure.

District	Bill for "Works" charges of.....	Month of payment in..... treasury.....192
	Head of service	Voucher Number of list of payments for 192

Name of Work.
Serial number of bill for the work. Amount of sanctioned estimate.
Number and date of last bill. Sanction number and date.

Details of Charges.

Number of item of charges	Sub-voucher Number	Date of payment	Description of charges				Remarks
			Nature of the item	Rate per unit	Quantities paid for	Amount	

Total of the bill.

Total Rupees.

CERTIFICATES.

1. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 25 in amount, are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so cancelled that they cannot be used again.

2. Certified that the purchases billed for have been received in good order, that their quantities are correct and have been verified with the recorded entries on pages.....in the measurement book No. , their quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents, invoices and measurement books concerned to prevent double payments.

3. Certified that all materials and stores billed for above have been duly brought on to the prescribed inventories and stock accounts.

4. Certified that coolies for whom wages for manual labour have been charged were actually entertained and paid on muster rolls maintained in accordance with the rules and that these muster rolls have been carefully filed in my office.

Amount of estimate.
Expenditure up to end of previous bill.
Expenditure on this bill.

Total Expenditure Rs.

Balance available.

Station,.....
Dated..... .... 192 Signature of Amildar.

Countersigned for Rs.....(Rupees..... .....)

I certify that receipts and vouchers for items in excess of Rs. 25 are attached to the bill.

Station,.. ..... Signature of Deputy Commissioner.
Date.....192

FORM C.

Subsidiary Register of Payments on account of Tank Maintenance Works in..... Treasury during the month of.....192 .

Date	Voucher number	Name of work	Particulars of Bills	Chargeable to		Total of the bill	Daily total carried to Cash Book
				Irrigation Cess Fund	Charges for works recoverable from raiyats under Tank Maintenance Rules		
				Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.

FORM D.

Charges for works recoverable under Tank Maintenance Rules. Plus and Minus Memo of.....Taluk for the month of..... .....192 .

Serial No.	Name of Village and Tank	Registered number of tank	Opening balance	Debits			Total debits including opening balance	Credits in Treasury accounts	Closing balance	Remarks
				In Treasury accounts	In P. W. D. accounts during the month of	Total				
1	2	3	4	5	6	7	8	9	10	11

NOTE.—Columns 5 and 9 to be verified with the Treasury Accounts.